

**FORM 301 Rule 301**  
**Notice of Application**

**FEDERAL COURT**  
**APPLICATION**

**FEDERAL COURT**  
**BETWEEN**  
**INSOOK PARK**  
**Applicant**

**And**

**CANADA REVENUE AGENCY**  
**Respondent**

**Notice of Application**

**TO THE RESPONDENT:**

A PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the applicant. The relief claimed by the applicant appears below.

THIS APPLICATION will be heard by the Court at a time and place to be fixed by the Judicial Administrator. Unless the Court orders otherwise, the place of hearing will be as requested by the applicant. The applicant requests that this application be heard at Toronto.

IF YOU WISH TO OPPOSE THIS APPLICATION, to receive notice of any step in the application or to be served with any documents in the application, you or a solicitor acting for you must file a notice of appearance in Form 305 prescribed by the Federal Courts Rules and serve it on the applicant's solicitor or, if the applicant is self-represented, on the applicant, WITHIN 10 DAYS after being served with this notice of application.

Copies of the Federal Courts Rules, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO OPPOSE THIS APPLICATION, JUDGMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

(Date)

Issued by: *(Registry Officer)*

Address of local office:

180 Queen Street W

Toronto, ON

M5V 3L6

**TO: CANADA REVENUE AGENCY**

**S. Constantin, Manager**

**Canada Emergency Benefits Validation**

**Canada Revenue Agency**

**1050 Notre Dame Ave**

**Sudbury, ON P3A 5C1**

**Tel: 1-833-253-7615**

# Application

This is an application for judicial review in respect of

Canada Revenue Agency agent

December 01, 2022: the date of second review notice

December 08, 2022: the date the second review notice was read

Second review for your Canada Emergency Response Benefit (CERB) application

- You did not earn at least \$5,000 (before taxes) of employment or net self-employment income in 2019, 2020 or in the 12 months before the date of your first application.
- If you received CERB payments that you were not eligible for, you will be required to repay the amounts.

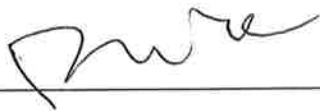
The applicant makes application for: revocation of the Notice of Redetermination for COVID-19 benefits by Canada Revenue Agency and reconsideration of another review.

The grounds for the application are: the applicant recently submitted a request to change tax return for 2019 to the Canada Revenue Agency by reclassifying other income as self-employment income which will qualify the applicant for the CERB. The Canada Revenue Agency recognized other income as self-employment income and issued Notice of reassessment on October 14, 2022.

This application will be supported by the following material:

1. Notice of redetermination for COVID-19 benefits by CRA
2. 2019 Notice of reassessment by CRA
3. Second review for your Canada Emergency Response Benefit application by CRA
4. 2019 T4 Statement of remuneration paid
5. Supporting documents to prove self-employment income

December 30, 2022



Signature of applicant

INSOOK PARK  
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